

House Bill 1065

By: Representatives Fludd of the 66th, Buckner of the 130th, Thomas of the 100th, McKillip of the 115th, and Benfield of the 85th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding state sales and use taxes, so as to provide
3 a temporary reduction in the amount of certain sales and use tax exemptions; to provide for
4 an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to general provisions regarding state sales and use taxes, is amended by adding a new
9 Code section to read as follows:

10 "48-8-2.1.

11 The provisions of this Code section shall supercede and control over any other provision
12 of Code Section 48-8-3 to the contrary which enacted, reenacted, or otherwise extended a
13 sales and use tax exemption on or after January 1, 2007. In any such exemption, for the
14 period of time commencing with the first day of the month following the month in which
15 this Code section becomes effective and concluding January 1, 2013, the amount of such
16 sales and use tax exemption shall be reduced by 15 percent."

17 **SECTION 2.**

18 This Act shall become effective upon its approval by the Governor or upon its becoming law
19 without such approval.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.